

**24th Objection to Claims Asserting Secured Status - Reclassify as General Unsecured Claims**

	<u>Claimant</u>	<u>Proof of Claim Number</u>	<u>Date Filed</u>	<u>Proof of Claim Amount</u>	<u>Proof of Claim Classification</u>
1	Paul G Chelew Charitable Remainder C/O Alta Bates Summit Foundation 2855 Telegraph Ave Ste 601 Berkeley, CA 94705-1161	10725-01221	11/10/2006	\$250,000.00	S
2	Paul L & Marie Linney Trust Dated 10/25/96 Paul L Linney Ttee 2079 Meritage Dr Sparks, NV 89434-2102	10725-00174	8/8/2006	\$50,000.00	S
3	Paul L & Marie Linney Trust Dtd 10/25/96 Paul L Linney Ttee 2079 Meritage Dr Sparks, NV 89434-2102	10725-00091	8/8/2006	\$50,000.00	S
4	Payne, Shirley Po Box 208 Grass Valley, CA 95945	10725-01375	11/13/2006	\$50,000.00	S
5	Payne, Shirley Po Box 208 Grass Valley, CA 95945	10725-01376	11/13/2006	\$50,000.00	S
6	Payne, Shirley Po Box 208 Grass Valley, CA 95945	10725-01377	11/13/2006	\$50,000.00	S
7	Payne, Shirley Po Box 208 Grass Valley, CA 95945	10725-01378	11/13/2006	\$50,000.00	S
8	Payne, Shirley Po Box 208 Grass Valley, CA 95945	10725-01379	11/13/2006	\$100,000.00	S
9	Pedro L & Carol A Barroso Trust Dtd 11/29/90 Pedro Luis & Carol Ann Barroso Ttee 3231 Cambridgeshire St Las Vegas, Nv 89146-6223	10725-00317	10/4/2006	Blank	S
10	Pedro L & Carol A Barroso Trust Dtd 11/29/90 Pedro Luis & Carol Ann Barroso Ttee 3231 Cambridgeshire St Las Vegas, Nv 89146-6223	10725-00318	10/4/2006	Blank	S
11	Pedro L & Carol A Barroso Trust Dtd 11/29/90 Pedro Luis & Carol Ann Barroso Ttee 3231 Cambridgeshire St Las Vegas, NV 89146-6223	10725-00319	10/4/2006	Blank	S

12	Peele Ttee Of The Peele Bypass Trust, Jennefer 2581 Rampart Ter Reno, NV 89519	10725-02253	1/12/2007	\$50,746.52	S, U
13	Peele Ttee Of The Peele Spousal Trust, Jennefer C 2581 Rampart Ter Reno, NV 89519	10725-02254	1/12/2007	\$253,712.01	S, U
14	Pena, Maria Donna M Osborn Esq Marquis & Aurbach 10001 Park Run Dr Las Vegas, Nv 89145	10725-00492	10/16/2006	\$75,000.00	S
15	Pengilly, James W 232 Muldowney Ln Las Vegas, NV 89138	10725-00177	9/1/2006	\$50,895.83	S
16	Pensco Trust Co Inc Custodian For James Rogers IRA 78 Seal Rock Dr San Francisco, CA 94121	10725-02222	1/12/2007	\$102,150.00	S, U
17	Pensco Trust Co Inc Fbo Robert W Ulm Ira 414 Morning Glory Rd St Marys, Ga 31558	10725-01043	11/6/2006	\$48,000.00	U S - contingent
18	Pensco Trust Company Custodian For Robert William Ulm IRA 414 Morning Glory Rd St Marys, GA 31558	10725-02090	1/11/2007	\$707,753.00	S, U
19	Perrone, Nicholas 5112 San Anselmo St Las Vegas, NV 89120	10725-01032	11/6/2006	\$736,089.00	S
20	Peter M Digrazia Dmd Psp Christopher D Jaime Esq Po Box 30000 Reno, NV 89520	10725-00468	10/6/2006	\$52,583.35	S
21	Peter Valve Company Inc 2800 WrondeI Way Ste A Reno, NV 89502-4297	10725-01213	11/10/2006	\$100,000.00	S
22	Peters, Ronald 531 Cambrian Way Danville, CA 94526	10725-00267	9/27/2006	\$1,164.97	S
23	Petersen, Michael John O`Reilly Law Group Nevada Professional Center 325 S Maryland Pkwy Las Vegas, NV 89101-5300	10725-00754	11/9/2006	\$1,500,000.00	S

<b>24</b>	Petersen, Michael John O'Reilly Law Group Nevada Professional Center 325 S Maryland Pkwy Las Vegas, NV 89101-5300	10725-01470	11/14/2006	\$1,500,000.00	S
<b>25</b>	Petro, Aleko 6224 Lone Cypress Ct Las Vegas, NV 89141	10725-01188	11/10/2006	\$50,000.00	S
<b>26</b>	Petuck Capital Corp 80 Doubling Rd Greenwich, CT 06830	10725-00188	9/5/2006	\$50,895.83	S
<b>27</b>	Phil, Teri Po Box 96331 Las Vegas, NV 89193-6331	10725-00600	10/16/2006	\$75,000.00	S
<b>28</b>	Pietryk, Jerry & Leeann 12811 Stellar Ln Plainfield, IL 60585-4210	10725-01726	12/11/2006	\$50,000.00	S
<b>29</b>	Pinnell IRA, Lynda L 9915 Saddleback Dr Lakeside, CA 92040	10725-02213	1/12/2007	\$64,364.73	S, U
<b>30</b>	Pinnell Ttee Of The Lynda L Pinnell Living Tr, Lynda L 9915 Saddleback Dr Lakeside, CA 92040	10725-02214	1/12/2007	\$324,523.84	S, U
<b>31</b>	Pinsker, Donald H 8650 West Verde Way Las Vegas, NV 89149-4145	10725-02423	1/12/2007	\$816,528.58	S, U
<b>32</b>	Pirani, Ali & Anisha 13174 N 100Th Pl Scottsdale, AZ 85260-7203	10725-00888	10/31/2006	\$276,116.50	S, U
<b>33</b>	Pirani, Ali 13174 N 100Th Pl Scottsdale, AZ 85260	10725-00890	10/31/2006	\$100,000.00	S
<b>34</b>	Pirani, Ali 13174 N 100Th Pl Scottsdale, AZ 85260-7203	10725-00886	10/31/2006	\$50,000.00	S
<b>35</b>	Polacheck & Associates, Inc. Profit Sharing Plan Dated 2/20/73 Stephen Polacheck, Ttee 4719 Commons Way, Ste. E Calabasas, CA 91302	10725-00633	10/19/2006	\$110,000.00	S, U

<b>36</b>	Polacheck Jeweler's Employee Psp Dtd 2/20/73 Stephen Polacheck Trustee 4719 Commons Way Ste E Calabasas, Ca 91302	10725-00637	10/19/2006	\$110,000.00	S, U
<b>37</b>	Polacheck's Jewelers Employee Profit Sharing Plan Dated 2/20/73 Stephen Polacheck, Ttee 4719 Commons Way, Ste. E Calabasas, CA 91302	10725-00632	10/19/2006	\$110,000.00	S, U
<b>38</b>	Polacheck's Jewelers Employee Profit Sharing Plan Dated 2/20/73 Stephen Polacheck, Ttee 4719 Commons Way, Ste. E Calabasas, CA 91302	10725-00634	10/19/2006	\$110,000.00	S, U
<b>39</b>	Polacheck's Jewelers Employee Profit Sharing Plan Dated 2/20/73 Stephen Polacheck, Ttee 4719 Commons Way, Ste. E Calabasas, CA 91302	10725-00635	10/19/2006	\$110,000.00	S, U
<b>40</b>	Polacheck's Jewelers Employee Profit Sharing Plan Dated 2/20/73 Stephen Polacheck, Ttee 4719 Commons Way, Ste. E Calabasas, CA 91302	10725-00636	10/19/2006	\$135,000.00	S, U
<b>41</b>	Portnoff Building Po Box 97593 Las Vegas, NV 89193	10725-00168	8/28/2006	\$76,119.79	S
<b>42</b>	Portnoff Building Po Box 97593 Las Vegas, NV 89193	10725-00196	9/8/2006	\$76,119.79	S
<b>43</b>	Prescia, Anthony & Nancy 5475 W Teco Ave Las Vegas, NV 89118	10725-00069	6/1/2006	\$115,000.00	S
<b>44</b>	Prescia, Anthony & Nancy 5475 W Teco Ave Las Vegas, NV 89118	10725-00071	6/1/2006	\$75,000.00	S
<b>45</b>	Preswick Corp 1400 Colorado St Ste C Boulder City, NV 89005	10725-01004	11/6/2006	\$321,992.29	S
<b>46</b>	Preswick Corp 1400 Colorado St Ste C Boulder City, NV 89005	10725-01006	11/6/2006	\$341,899.17	S

<b>47</b>	Preswick Corp 1400 Colorado St Ste C Boulder City, NV 89005	10725-01011	11/6/2006	\$15,670.22	S
<b>48</b>	Preswick Corp 1400 Colorado St Ste C Boulder City, NV 89005	10725-01012	11/6/2006	\$424,008.11	S
<b>49</b>	Preswick Corp 1400 Colorado St Ste C Boulder City, NV 89005	10725-01014	11/6/2006	\$97,656.33	S
<b>50</b>	Preswick Corp 1400 Colorado St Ste C Boulder City, NV 89005	10725-01016	11/6/2006	\$281,473.51	S